



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FREDERIC WATER UTILITY

Principal Office: 107 OAK STREET WEST
P.O. BOX 567
FREDERIC, WI 54837

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FREDERIC WATER UTILITY**Utility Address:** 107 OAK STREET WEST

P.O. BOX 567

FREDERIC, WI 54837

When was utility organized? 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS LINDA JOY FAYE**Title:** VILLAGE CLERK-TREASURER**Office Address:**

107 OAK STREET EAST

P.O. BOX 567

FREDERIC, WI 54837

Telephone: (715) 327 - 4294**Fax Number:** (715) 327 - 4455**E-mail Address:** fredericvilclerk@centurytel.net

Individual or firm, if other than utility employee, preparing this report:

Name: MR. STEVEN A. SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR MILTON DAEFFLER**Title:** PRESIDENT**Office Address:**

107 OAK STREET EAST

P.O. BOX 567

FREDERIC, WI 54837

Telephone: (715) 327 - 4294**Fax Number:** (715) 327 - 4455**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEVEN A. SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/22/1999**Period covered by most recent audit:** 1998

Names and titles of utility management including manager or superintendent:

Name: MR KENNETH L HACKETT**Title:** SUPERINTENDENT**Office Address:**107 OAK STREET EAST
P.O. BOX 567
FREDERIC, WI 54837**Telephone:** (715) 327 - 4294**Fax Number:** (715) 327 - 4455**E-mail Address:** fredericvilclerk@centurytel.net

Name of utility commission/committee: FREDERIC WATER COMMISSION

Names of members of utility commission/committee:

MILTON DAEFFLER, PRESIDENT

LAVERNE MILLER

GORDON ROGERS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	141,613	135,506	1
Operating Expenses:			
Operation and Maintenance Expense (401)	90,686	78,423	2
Depreciation Expense (403)	20,628	19,893	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,834	22,226	5
Total Operating Expenses	135,148	120,542	
Net Operating Income	6,465	14,964	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,465	14,964	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	1,000	1,000	8
Interest and Dividend Income (419)	6,256	5,644	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,256	6,644	
Total Income	13,721	21,608	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	13,721	21,608	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	13,721	21,608	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	409,334	387,726	19
Balance Transferred from Income (433)	13,721	21,608	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	423,055	409,334	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
BUILDING RENTAL	1,000	3
Total (Acct. 418):	1,000	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	6,256	4
Total (Acct. 419):	6,256	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	141,613	0	0	0	141,613	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	141,613	0	0	0	141,613	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,129,684	1,121,007	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	375,967	359,658	2
Net Utility Plant	753,717	761,349	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	166,449	132,043	7
Total Other Property and Investments	166,449	132,043	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	65,306	77,947	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	22,999	23,913	11
Other Accounts Receivable (143)	58,729	62,104	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,684	0	14
Materials and Supplies (150)	4,880	4,805	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	158,598	168,769	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,078,764	1,062,161	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	298,329	298,329	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	423,055	409,334	23
Total Proprietary Capital	721,384	707,663	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,466	591	28
Payables to Municipality (233)	58,451	62,008	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	62,917	62,599	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	294,463	291,899	38
Total Liabilities and Other Credits	1,078,764	1,062,161	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,129,684	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,129,684	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	375,967	0	0	0	9
Total Accumulated Provision	375,967	0	0	0	
Net Utility Plant	753,717	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	359,658				359,658	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,628				20,628	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,256				1,256	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,884	0	0	0	21,884	13
Debits during year						14
Book cost of plant retired	5,575				5,575	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,575	0	0	0	5,575	19
Balance End of Year	375,967	0	0	0	375,967	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.95%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,880	4,805	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,880	4,805	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	298,329	1
Changes during year (explain):		
NONE		2
Balance end of year	298,329	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	23,834	2
Charged electric department expense	529	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	24,363	
Taxes paid during year:		
County, state and local taxes	21,033	6
Social Security taxes	3,145	7
PSC Remainder Assessment	185	8
Other (explain):		
NONE		9
Total payments and other debits	24,363	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	291,899	0	0	0	0	291,899	1
Add credits during year:							
For Services	2,564					2,564	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	294,463	0	0	0	0	294,463	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER TOWER\PLANT UPGRADE FUND	166,449	3
Total (Acct. 125):	166,449	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,999	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	22,999	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	58,341	9
Merchandising, jobbing and contract work		10
Other (specify):		
SERVICE HOOKUP CHARGE	388	11
Total (Acct. 143):	58,729	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 1999 TAX ROLL	6,684	12
Total (Acct. 145):	6,684	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
CUSTOMER COLLECTIONS DUE SEWER UTILITY	58,341	16
SEWER UTILITY COLLECTION	110	17
Total (Acct. 233):	58,451	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,125,345	0	0	0	1,125,345	1
Materials and Supplies	4,842	0	0	0	4,842	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	367,812	0	0	0	367,812	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	293,181	0	0	0	293,181	6
Other (specify):						
NONE					0	7
Average Net Rate Base	469,194	0	0	0	469,194	
Net Operating Income	6,465	0	0	0	6,465	8
Net Operating Income as a percent of Average Net Rate Base	1.38%	N/A	N/A	N/A	1.38%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	298,329	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	416,194	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	714,523	
Net Income		
Net Income	13,721	5
Percent Return on Proprietary Capital	1.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

LAST PSC AUTHORIZED RATE INCREASE EFFECTIVE 6/30/98

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 25, 2000

Mrs. Linda J. Faye, Village Clerk
Frederic Water Commission
107 Oak Street East
P.O. Box 567
Frederic, WI 54837-0567

1999 Analytical Review DWCCA-2110-PJL

Dear Mrs. Faye:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

As directed in the head notes of the Water Services schedule on page W-16, please explain how the services reported as added during the year were financed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\2110.doc

cc: Mr. Milton Daeffler, President

Response received 5/11/00.
See W-16 footnote.
Review closed.
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

March 27, 2000

Ms. Linda Joy Faye, Village Clerk-Treasurer
Frederic Water Utility
P.O. Box 567
Frederic, WI 54837

Re: Review of Utility Plant and Depreciation Expense File DWCCA-2110-JPL

Dear Ms. Faye:

The Commission adopted benchmark depreciation rate ranges during 1996. Schedule 15 of the letter dated April 1, 1998, with regard to the staff exhibit for the rate case in docket 2110?WR?102, provided your utility with the computation of 2.12 percent composite rate for computing depreciation expense on the average of total depreciable plant accounts. It appears that your utility did not use the authorized composite depreciation rate of 2.12 percent during 1998 and 1999. It is necessary that these under accruals be recorded as an adjusting journal entry during 2000. The adjusting journal entry on the enclosed Schedule 1 should be made in your records, and the 2.12 percent composite depreciation rate should be used beginning in 2000. Within 30 days of the date of this letter please provide this office with the date on which this adjustment was entered into the utility's records. If you have any questions please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\frederic.doc

Enclosure

cc: Mr. Steven A. Scheidler, CPA, Tracey and Thole, SC

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	139,450	1
Total Sales of Water	139,450	
Other Operating Revenues		
Forfeited Discounts (470)	781	2
Other Water Revenues (474)	1,382	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,163	
Total Operating Revenues	141,613	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	52,797	5
General Operating Expenses (680-690)	37,889	6
Total Operation and Maintenance Expenses	90,686	
Other Operating Expenses		
Depreciation Expense (403)	20,628	7
Amortization Expense (404)		8
Taxes (408)	23,834	9
Total Other Operating Expenses	44,462	
Total Operating Expenses	135,148	
NET OPERATING INCOME	6,465	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	45	54	1
Commercial	1	60	150	2
Industrial	1	60	127	3
Total Unmetered Sales to General Customers (460)	3	165	331	
Metered Sales to General Customers (461)				
Residential	387	16,768	43,726	4
Commercial	81	19,639	30,185	5
Industrial	16	2,699	4,300	6
Total Metered Sales to General Customers (461)	484	39,106	78,211	
Private Fire Protection Service (462)	4		1,664	7
Public Fire Protection Service (463)	1		47,964	8
Other Sales to Public Authorities (464)	13	7,554	11,280	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	505	46,825	139,450	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	47,964	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	47,964	
Forfeited Discounts (470):		
Customer late payment charges	781	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	781	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,382	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,382	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	22,518	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,442	3
Chemicals (630)		4
Supplies and Expenses (640)	15,362	5
Repairs of Water Plant (650)	4,945	6
Transportation Expenses (660)	2,530	7
Total Plant Operation and Maintenance Expenses	52,797	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,587	8
Office Supplies and Expenses (681)	2,906	9
Outside Services Employed (682)	4,046	10
Insurance Expense (684)	2,361	11
Employees Pensions and Benefits (686)	9,989	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,889	
Total Operation and Maintenance Expenses	90,686	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		21,033	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		529	2
Net property tax equivalent		20,504	
Social Security		3,145	3
PSC Remainder Assessment		185	4
Other (specify): NONE			5
Total tax expense		23,834	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195417				3
County tax rate	mills		3.783559				4
Local tax rate	mills		9.701048				5
School tax rate	mills		9.747499				6
Voc. school tax rate	mills		1.320842				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.748365				10
Less: state credit	mills		1.341007				11
Net tax rate	mills		23.407358				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.701048				14
Combined School Tax Rate	mills		11.068341				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.769389				17
Total Tax Rate	mills		24.748365				18
Ratio of Local and School Tax to Total	dec.		0.839223				19
Total tax net of state credit	mills		23.407358				20
Net Local and School Tax Rate	mills		19.643986				21
Utility Plant, Jan. 1	\$	1,121,008	1,121,008				22
Materials & Supplies	\$	4,805	4,805				23
Subtotal	\$	1,125,813	1,125,813				24
Less: Plant Outside Limits	\$	79,669	79,669				25
Taxable Assets	\$	1,046,144	1,046,144				26
Assessment Ratio	dec.		1.023502				27
Assessed Value	\$	1,070,730	1,070,730				28
Net Local & School Rate	mills		19.643986				29
Tax Equiv. Computed for Current Year	\$	21,033	21,033				30
Tax Equivalent per 1994 PSC Report	\$	18,973					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,033					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,787		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	37,200		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,987	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	11,187		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,403		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,071	333	20
Total Pumping Plant	88,661	333	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,354		23
Total Water Treatment Plant	3,354	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,787	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			37,200	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	39,987	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			11,187	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,403	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,404	20
Total Pumping Plant	0	0	88,994	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,354	23
Total Water Treatment Plant	0	0	3,354	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			300	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	91,640		26
Transmission and Distribution Mains (343)	607,302		27
Fire Mains (344)	0		28
Services (345)	76,544	2,163	29
Meters (346)	52,613	8,642	30
Hydrants (348)	68,120		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	896,519	10,805	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	20,621		34
Office Furniture and Equipment (372)	3,175	1,259	35
Computer Equipment (372.1)	5,517	1,527	36
Transportation Equipment (373)	12,780		37
Other General Equipment (379)	50,393	328	38
Other Tangible Property (390)	0		39
Total General Plant	92,486	3,114	
Total utility plant in service directly assignable	1,121,007	14,252	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,121,007	14,252	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			91,640	26
Transmission and Distribution Mains (343)			607,302	27
Fire Mains (344)			0	28
Services (345)			78,707	29
Meters (346)	5,575		55,680	30
Hydrants (348)			68,120	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	5,575	0	901,749	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			20,621	34
Office Furniture and Equipment (372)			4,434	35
Computer Equipment (372.1)			7,044	36
Transportation Equipment (373)			12,780	37
Other General Equipment (379)			50,721	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	95,600	
Total utility plant in service directly assignable	5,575	0	1,129,684	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	5,575	0	1,129,684	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,704	4,704	1
February			4,560	4,560	2
March			5,307	5,307	3
April			4,873	4,873	4
May			5,827	5,827	5
June			8,150	8,150	6
July			8,264	8,264	7
August			6,461	6,461	8
September			7,004	7,004	9
October			5,518	5,518	10
November			4,995	4,995	11
December			4,910	4,910	12
Total for year	0	0	70,573	70,573	
Less: Measured or estimated water used in main flushing and water treatment during year				5,000	13
Less: Other utility use				12,000	14
Other utility use explanation:					15
FLUSHING HYDRANTS, FOUNTAIN, SKATING RINKS, FLUSH SEWER MAINS, THAW STORM SEWER, AND TWO MAIN BREAKS					
Water pumped into distribution system				53,573	16
Less: Water sold				46,825	17
Losses and unaccounted for				6,748	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				531	21
Date of maximum: 3/14/1999					22
Cause of maximum:					23
TELEMETRY SYSTEM FAILURE, PUMPS DIDN'T SHUT OFF, TOWER OVERFLOWED INTO DRAINAGE DITCH					
Minimum gallons pumped by all methods in any one day during reporting year				92	24
Date of minimum: 3/15/1999					25
Total KWH used for pumping for the year				84,035	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
122 OAK STREET EAST	2	248	12	548,000	Yes	1
508 OAK STREET EAST	3	217	12	468,000	Yes	2
209 SECOND AVENUE NORTH	4	298	12	518,400	Yes	3
300 FIRST AVENUE NORTH	5	311	12	648,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	2A	3	1
Location	122 OAK STREET E	122 OAK STREET E	508 BIRCH STREET W	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	POMONA	POMONA	POMONA	5
Year Installed	1943	1943	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	300	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	FORD	WESTINGHOUSE	10
Year Installed	1945	1961	1956	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	3A	4	5	14
Location	508 BIRCH ST W	209 SECOND AVENUE N	300 FIRST AVENUE N	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	POMONA	JACUZZI	PEERLESS	18
Year Installed	1956	1978	1988	19
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	300	400	450	21
Pump Motor or Standby Engine Mfr	FORD	WESTINGHOUSE	WESTINGHOUSE	23
Year Installed	1998	1987	1972	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	69	30	40	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET	ET	5
Year constructed	1913	1972	6
Primary material (earthen, steel,			7
concrete, other)	STEEL	STEEL	8
Elevation difference in feet			9
(See Headnote 3.)	110	128	10
Total capacity in gallons	30,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER	OTHER	14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER	OTHER	17
Filters, type (gravity, pressure,			18
other, none)	NONE	NONE	19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.0000	1.0000	22
Is a corrosion control chemical			23
used (yes, no)?	N	N	24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	1,062	0	0	0	1,062	1
M	D	1.000	104	0	0	0	104	2
M	D	1.500	540	0	0	0	540	3
M	D	2.000	3,037	0	0	0	3,037	4
M	D	4.000	3,385	0	0	0	3,385	5
M	D	6.000	42,680	0	0	0	42,680	6
M	D	8.000	12,971	0	0	0	12,971	7
M	D	10.000	3,700	0	0	0	3,700	8
Total Within Municipality			67,479	0	0	0	67,479	
M	D	6.000	110	0	0	0	110	9
M	D	12.000	1,992	0	0	0	1,992	10
Total Outside of Municipality			2,102	0	0	0	2,102	
Total Utility			69,581	0	0	0	69,581	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	492	2	0	0	494	31	1
M	1.000	18	1	0	0	19		2
M	2.000		1			1		3
M	4.000	8	1	0	0	9		4
M	6.000	13	0	0	0	13	4	5
Total Utility		531	5	0	0	536	35	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	580	72	117	(10)	525	31	1
1.000	10	0	1	2	11	1	2
1.250	3	0	0	0	3	0	3
1.500	4	0	0	0	4	0	4
2.000	5	1	2	1	5	2	5
3.000	8	0	0	1	9	9	6
4.000	2	1	0	0	3	2	7
6.000	4	0	0	0	4	2	8
Total:	616	74	120	(6)	564	47	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	386	59	12	6	0	62	525	1
1.000	1	7	3	0	0	0	11	2
1.250	0	3	0	0	0	0	3	3
1.500	0	4	0	0	0	0	4	4
2.000	0	3	1	1	0	0	5	5
3.000	0	3	0	5	0	1	9	6
4.000	0	2	0	1	0	0	3	7
6.000	0	0	0	0	4	0	4	8
Total:	387	81	16	13	4	63	564	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	6				6	1
Within Municipality	99				99	2
Total Fire Hydrants	105	0	0	0	105	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	105
Number of distribution system valves end of year:	173
Number of distribution valves operated during year:	90

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC640 SUPPLIES AND EXPENSES-1999 INCLUDES A CHARGE OF \$6,302 FOR TESTING OF GROUNDWATER, THIS IS NOT AN ANNUAL CHARGE.

AC650 REPAIRS-LESS INVOICED COSTS AND NECESSARY REPAIRS

AC680 ADMIN SALARIES-ADDITIONAL HELP AVAILABLE TO UTILITY DURING 1999.

AC681 OFFICE SUPPLIES-LESS INVOICED COSTS TO UTILITY TO OPERATE OFFICE DURING 1999.

AC686 COSTS INCREASED DUE TO ADDITIONAL SALARIES AND WAGES, AND ALSO AN INCREASE IN HEALTH INSURANCE PREMIUMS

Water Utility Plant in Service (Page W-08)

AC328 OTHER PUMPING EQUIPMENT-CONNECTIONS TO PUMPING EQUIPMENT TO ABLE ALTERNATE POWER OPERATION.

AC372 OFFICE FURNITURE AND EQ-CAMERAS \$293, AND PROJECTION DEVICE \$966

AC372.1 COMPUTERS-LAPTOP COMPUTER

AC379 OTHER GENERAL EQ-PORTABLE RADIO

Water Services (Page W-16)

UTILITY OWNED SERVICES-.75-ADJUSTED DUE TO MORE ACCURATE COUNT AS PERFORMED BY UTILITY PERSONNEL DURING 1999

Per letter from util. rcvd 5/11/00, new services are charged to property owners at actual cost.

PJL

Meters (Page W-17)

ADJUSTMENTS TO METER COUNTS NECESSARY TO RECONCILE TO KNOWN METERS IN USE AND IN STOCK AT YEAR END
